#4



PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant	:	Atsushi KITAGAWA, et al.)
App. No.	:	10/047,528)
Filed	:	January 14, 2002)
LIQUID C	RYSTA	LIQUID CRYSTAL DISPLAY ANGLE POLARIZING FILM AND AL DISPLAY WIDE VIEWING ANGLE DHESIVE FILM))))))
Examiner	:	Unknown)

ESTABLISHMENT OF RIGHT OF ASSIGNEE TO TAKE ACTION AND REVOCATION AND POWER OF ATTORNEY

Assistant Commissioner for Patents Washington, D.C. 20231

Dear Sir:

The undersigned is empowered to act on behalf of the assignee below (the "Assignee"). A true copy of the original Assignment of the above-captioned application from the inventor(s) to the Assignee is attached hereto. This Assignment represents the entire chain of title of this invention from the Inventor(s) to the Assignee.

I declare that all statements made herein are true, and that all statements made upon information and belief are believed to be true, and further, that these statements were made with the knowledge that willful, false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that willful, false statements may jeopardize the validity of the application, or any patent issuing thereon.

The undersigned hereby revokes any previous powers of attorney in the subject application, and hereby appoints the registrants of Knobbe, Martens, Olson & Bear, LLP, 620 Newport Center Drive, Sixteenth Floor, Newport Beach, California 92660, Telephone

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(949) 760-0404, Customer No. 20,995, as its attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected herewith. This appointment is to be to the exclusion of the inventor(s) and his attorney(s) in accordance with the provisions of 37 C.F.R. § 3.71.

Please use Customer No. 20,995 for all communications.

Nitto Denko Corporation

Dated: February 20, 2002

Masamichi TAKEMOTO

Title: President

Address: 1-1-2, Shimohozumi, Ibaraki-shi, Osaka

567-8680 Japan

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ASSIGNMENT

WHEREAS, We, Atsushi KITAGAWA, a Japanese citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan, Akira OOTANI, a Japanese citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan, and Hisashi MIHARA, a Japanese citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan, have invented certain new and useful improvements in a LIQUID CRYSTAL DISPLAY WIDE VIEWING
ANGLE POLARIZING FILM AND LIQUID CRYSTAL DISPLAY WIDE VIEWING
ANGLE POLARIZING ADHESIVE FILM

_day of February

This 20th

for which I have executed an application for Letters Patent in the United States, WHICH EXECUTED ON January 14, 2002 as Serial Application No. 10/047,528;

AND WHEREAS, Nitto Denko Corporation (hereinafter "ASSIGNEE"), a Japanese Corporation, with its principal place of business at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan, desires to acquire the entire right, title, and interest in and to the said improvements and the said Application:

NOW, THEREFORE, in consideration of the sum of One Dollar (\$1.00) to us in hand paid, and other good and valuable consideration, the receipt of which is hereby acknowledged, we the said inventors, do hereby acknowledge that we have sold, assigned, transferred and set over, and by these presents do hereby sell, assign, transfer and set over, unto the said ASSIGNEE, its successors, legal representatives and assigns, the entire right, title, and interest throughout the world in, to and under the said improvements, and the said application and all divisions, renewals and continuations thereof, and all Letters Patent of the United States which may be granted thereon and all reissues and extensions thereof, and all rights of priority under International Conventions and applications for Letters Patent which may hereafter be filed for said improvements in any country or countries foreign to the United States, and all Letters Patent which may be granted for said improvements in any country or countries foreign to the United States and all extensions, renewals and reissues thereof; and I hereby authorize and request the Commissioner of Patents of the United States, and any Official of any country or countries foreign to the United States, whose duty it is to issue patents on applications as aforesaid, to issue all Letters Patent for said improvements to the said ASSIGNEE, successors, legal representatives and assigns, in accordance with the terms of this instrument.

AND WE HEREBY covenant and agree that we will communicate to the said ASSIGNEE, its successors, legal representatives and assigns, any facts known to us respecting said improvements, and testify in any legal proceeding, sign all lawful papers, execute all divisional, continuing and reissue applications, make all rightful oaths and generally do everything possible to aid the said ASSIGNEE, successors, legal representatives and assigns, to obtain and enforce proper patent protection for said improvements in all countries.

_{_day of} February This_ 20th 2002 Atsushi KITAGAWA This 20th February day of 20

2002

Hisashi MIHARA

Mihara